G. R. S. IX-5]

Previous references.

File No. 41-16

1916.

(July)

Serial Nos. 3, 4, 8, 10, 11
12, 13, 16

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. eight

Part B for May 1918

SUBJECT.

Verification of stock in the Military Stores.

W D 88—GPB—50,000—24-7-16

G. R. S. 11] 1916.

GENERAL AND REVENUE SECRETARIAT.

(Mily)

NOTES.

File No. 97-16

FILE HEADING.

Verification of the stock of articles in the Military stores.

From

The Comptroller

No. 9877 Dated 22-5-17 Received 24-5-17

Diary No. 10195	Enclos. - Spare Copies. -	Serial No. 3

BRIEF ABSTRACT OF LETTER.

Requesting that early orders may be passed regarding the transmission of periodical returns of the Mily stores.

NOTES AND ORDERS.

Submitted with references and a draft calling for the explanations of the officers responsible for the failure to submit the returns.

It may be noted that the Verifica

NOTES—First Sheet.

10195
1111-17

(3

ND 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

Mily File No. 97 of 1916.

Serial No.

Submitted.

It is not clear whether the monthly plus and minus memoranda prescribed in the order of 23rd July were furnished to the Comptroller by the Store Supdt.

Draft to the Comptroller calling for the information is put up for approval.

27/8.

10 To,

The Comptroller

No G 2850 dt 31-8-17

Enquiries with reference to Sl 3 whether the monthly plus & minus memoranda prescribed in G.O. No G 1107-8/mip 52-12-5 dt 23-7-15 are being submitted to him by the Supdt, Daily Stores.

11 From

The Comptroller

No 3221 dt 8-9-17

T&A(C) 231

Stating that the monthly plus and minus memoranda prescribed in the order ref to in Sl 10 are not being received.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | Mily File No. 97 of 1916.

Serial No.	
	Subd with a draft to the Chief Comdt calling for the explanation of the Supdt for non-submission of the returns. Y. VS 15/9. Mily 14/9/17
12	To, The Chief Commandant No G 4029 dd 21-9-17 Enquiries with reference to the correspondence ending with Sl 8 why the Supdt, Mily Stores, has not been furnishing to the Comptroller the monthly plus + minus memoranda prescribed in G.O. No G 1107-8/Genl 52-12-9 dd 23-7-15.
13	From The Chief- Comdt, M. S. T. No 3510 dd 3-10-17 Stating that the matter ref to in Sl 12 was under correspondence & orders were issued to the Store Supdt only in August-1917 to submit the periodical returns regularly in future. Submitted. Two returns — monthly and half-

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

16

G. R. S. III-2]

General and Revenue Secretariat. | Mily File No. 97 of 1916.

Serial No.

yet been furnished.

Considering this state of things it seems very desirable to have the stores inspected by an Expert Account Officer so that the existing irregularities may be rectified and the arrangements for the purchase issue and accounting of stores in the Mily stores thoroughly systematised.

A

Y. VS
6/10.

A. This appears necessary

2nd Member) 11/10/16

Yes. The F.R. may be requested to peruse this file & record observations. The Auditor Gen. & an Expert man may be sent for this purpose

Y
11.10

Financial Secy) 12/13/10/16

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

M&G; File No. 97 of 1913.

Serial No.

I have carefully gone through the papers.

The returns required to be submitted in respect of the Military Stores under the -- orders of 23rd July 1915 and of 14th February 1916 are,

(a) Detailed stock balance returns for the half years ending 31st December and 30th June respectively.

(b) A monthly plus and minus memo shewing the opening balance, credits, debits and -- closing balance.

(c) An independent stock verification report once a year, the report to reach Government not later than the 31st of July of each year.

With reference to the officer who is required under Government Orders to submit these returns there seems to be some misapprehension in the Secretariat correspondence. From the letters dated 31st August 1917 and 21st September 1917 addressed to the Comptroller and the -- Chief Commandant respectively by the Secretariat it would appear that the impression is that the Superintendent, Military Stores is to submit the returns direct to the Comptroller. But that is not the case. The Superintendent, Military Stores is a mere subordinate who has no --

authority

NOTE—Contn. sheet.

AD 1233—GPB—60,000—1-12-16—S.

Serial No.

minute and detailed. It seems to me that such a course is hardly necessary. An officer of the --- status of Chief ~~Superintendent~~ Commandant will certainly be given powers to adjust small difference in the stock accounts bringing on surplus into stock and writing off small deficiencies. The limit may perhaps be fixed at Rs. 100 for each item. In the majority ~~xxi~~ of cases deficiencies in one article are more covered by surpluses under an article very ~~small~~ similar in --- appearance and value and the difference is simply due to the mixing up in receiving or issuing or in counting. All such cases need not come up to Government. It may be made a rule that unless the net deficiencies to be written up after an annual stock taking exceeds Rs. 500 in value or unless the deficiency in a single item uncompensated by surplus under other similar items, exceeds Rs. 100, ~~a detail~~ particulars by items need ~~not list will~~ not be sent up to Government but simply a certificate of verification with a brief report of the result. A report of the result of the verification is all that is required under ~~this~~ the Govt. order of 14.2.1916 and this would be more helpful to Government than a minute list of small surplus/es ~~xx~~ deficiencies running to several hundred items. The Comptroller may kindly note his view on this point also.

D

In para 6 of the Government Order dated 14th February 1916 it is stated that the Comptroller has

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

C. R. S. III-2]

General and Revenue Secretariat. | G. File No. 67 of 1916.

Serial No.

U.O. No. Bangalore, the 31st January 1918.

The first monthly return of Military Stores received was for July 1917 and the second and last for August 1917. The returns have not been prepared in the form prescribed in Government Order No. 1107-8/Milty. 52-12-9 dated 23rd July 1915. They are detailed statements showing the quantity and cost of articles taken into and issued from Stock and do not show Opening and Closing balances. Even the detailed ~~xx~~ statements of receipts and issues are incomplete in that they do not contain any reference to bills passed for payment in the case of receipts and to bills for adjustment by transfer or to cash realisations in the case of credits. Further instructions are therefore being issued. No half-yearly returns have yet been received. The Chief Commandant was reminded in November 1917 to submit these as well as the monthly returns subsequent to August 17 and another reminder is under issue. If the returns are not received within a reasonable time, a special report will be made to Government.

2. As regards the annual report of ~~x~~ verification of stock balances, I agree that there is no need for the submission to Government of an - - elaborate return giving particulars of all articles

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

2727

G. R. S. III-2

General and Revenue Secretariat.

File No. 97 of 1917.

Serial No.

5777

18

-issued in Government Order No. G. 17230-1/ Military 167-16-2 dated 25th June 17.

5. The accounts of the Military Stores were last inspected in August last and the Audit Note was sent to the Chief Commandant on 19th October 1917 for remarks. It will be submitted to Government on receipt from the Chief Commandant who has been reminded for its early return. The chief defects noticed were:-

(1). There was no note in the Cash Book of the verification of the cash balance at the close of every month.

(2). In the course of the examination of Stock Ledger accounts, it was seen that in some cases, issues were shown in the Ledgers even when there was no previous book balance and in other cases the issues were more than the balances actually available.

3. The results of the sale of unserviceable articles on 4-9-16 were not noted in the Auction Register

MT/31-1.

Comptroller.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.W.

G. R. S. III-2)

General and Revenue Secretariat.

File No. of 191

Serial No.

Subd for orders.

~~The Controller of Stores~~ 8/2

(Note continued as directed.)

It is evident from the Comptroller's 2nd note that the half yearly & monthly returns prescribed in the G.O. of 23rd July 1915 are not being furnished to the Audit Office regularly.

The Comptroller refers in the last para of his note to certain defects noticed by his Office in the course of audit of the accounts of the Military Stores in August 1917 which are pending explanation by the Dept since October last.

A draft G.O. regarding the above matters is put up.

The Financial Secretary and the Comptroller have suggested a simplification of the form of annual verification report to be submitted to Govt and the delegation to the Chief Cond

NOTE—Contn. sheet.

(17

G. R. S. III-2]

General and Revenue Secretariat.

Mily File No. 97 of 1916.

Serial No.	
16	Do The Comptroller The Chief Cashier, D.S.T. No. G. 14685-6 M 1/5/16. Observes that the explanation for the delay in the transmission of the returns is unsatisfactory & directs that the periodical returns should in future be furnished to the audit Office as they fall due.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-8-16—S.

receipt of information from him the periodical returns referred to i
Government order of.23rd July 1915 would be sent.

As without such verification of stock the equipment accounts i
this office and in that of the Chief Commandant do not admit of any
independent verification, arrangements should be made for stock
verification immediately and I therefore request very early orders i
the matter.

I have the honour to be,

S i r,

Your most Obedient servant,

Offg. Comptroller.

RSK.

No.14.7.6.

Ene 1,

GEN. & REV. SECRETARIAT V.K. GENERAL 9 AUG 1917

Office of the Chief Commandant,
Mysore State Troops,
Bangalore dated 9th August 1917.

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Enf.
97-16
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From

Colonel.J.Desaraj Urs C.I.E., M.V.O.,
Chief Commandant, Mysore State Troops, Bangalore

To

D.N.Narasinga Rao Esq.B.A.B.L.,
Secretary to Govt of H.H.the Maharaja
of Mysore General Department, Bangalore.

Sir,

With reference to your letter No.G.17043/Mily.97-16-4 dated 21st June 1917 forwarding to me a copy of letter No.9877 dated 22nd May 1917 received from the Comptroller of Mysore, re-the submission of the periodical Stock balance returns of the Military Stores, I have the honor to forward herewith a copy of a memo dated 24th July 1917 received from the Superintendent of the Military Stores, reporting that the examination of the balances by him was made entirely dependent on the Verification by the Committee which had to sit in January 1917 after the receipt of Government Order No.G.7781-2/Mily.97-16-2 dated 9th December 1916

2. The result of Verification done by the Committee above refe-rre-d to, has since been communicated to Government.

3. Necessary orders have however been issued to the Store Superintendent to submit the periodical Returns to this office regularly in future.

I have the honor to be,
Sir,
Your most obedient servant,

J.D. Urs

Colonel.
Chief Commandant,
Mysore State Troops.

988

made entirely dependent on the verification by the Corrittee whi had to sit in January, after receipt of Government Order No.G. 7781-2/Mi-Ly.97-16-2 dated 9th December 1917 communicated to thi office about the 20th December. The Superintendent would have checked the articles himself, had he not been apprised of the sitting of this Committee.

(Sd) C.M.Raghavendra Rao
Superintendent,
Military Stores.

Bangalore
Dated 24th July 1917.

"Copy"

Colonel.
Chief Commandant,
Mysore State Troops.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section Encl
File No. 97-16
Serial No. 10

GENERAL AND REVENUE SECRETARIAT,
( )
, *the* 191 .

No. 92350

Date of issue 31-8-1917

Signed by Mr FE [illegible]

To

The Comptroller

Sir,

With ref: to your letter No 9877/Indy 640 dated 22-5-17 I am directed to enquire whether the Monthly Jobs and Issues Memoranda prescribed in the G.O. No. G.1107-8/July 52-12-9 dated 28-7-15 are being submitted to you by the Supdt July Stores.

X

over.

I have re

Yor. Secy to Govt

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15-11 16

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

19 -19
FILE NO.

No. TA.(C) 231

FORM

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 7 September *1917*.

~~DIWAN BAHADUR J. S. CHAKRAVARTI, ESQ., M.A.,~~

M. N. Krishna Rao Esq., F.R.A.S., ETC.,

Comptroller to the Government of His Highness the Maharaja of Mysore.

19/7-19/8
FILE NO 97-16

...., Esq.,

The *Secretary to the Government of Mysore,*

.....General.....*Department.*

SIR,

With reference to your letter No.G.2850/Mily.97-16-10 dated 31st August 1917, I have the honor to state that the monthly plus and minus memoranda prescribed in Government Order referred to, are not being received in this office.

I have the honor to be;

Sir,

Your most obedient servant,

For Comptroller.

SAM.

7.9.17

GPI—2,000—25-8-14

C. O. 42-Rec.—17]

.....Department.

191 .

FROM

DIWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

..... ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No..... .....

Subject matter.

1891(1)

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to .. ..

GENERAL AND REVENUE SECRETARIAT

( )

, *the* 191 .

Date of issue 21. 9. 17

Signed by M. J. Aiyar

Section Secy

File No. 97-16

Serial No. 12

No. G 4029

To

The Chief Comdr., Sn. S.T.

Sir,

With ref: to the correspondence ending with your letter No 1476 dated the 9th August 1917 I am directed to request you to kindly obtain and forward at a very early date the explanation of the Supdt. as to why the Monthly plus & minus Memoranda prescribed in G.O. No G.1107-8 Mthly

over.

enquire why the Supdt. Mily Stores has not been furnishing regularly to the Comptroller

52-12-9 dated 23-7-15 are
~~now being furnished to the~~
~~Comptroller.~~

I have &c.

~~For Secy to Govt~~

List of enclosures.

Copied by

Examined by

W Dsc—GPB—60,000—15-11-16

WD A0350—GPB—1,000—15-9-17

C. C. O. 3]
Address.

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS,
Dated Bangalore, the 3rd October .....1917.

Postal: Window delivery,
No. 13, Bangalore.
Telegraphic: "Statroops"
Bangalore

2727
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17 18
Mily
97-16
13

No. 35-16
Enc.

"C" BRANCH
4 OCT 1917

FROM

Colonel.J.Desaraj Urs C.I.E., M.V.O.,

Chief Commandant, Mysore State Troops,

Bangalore.

To

C.S.Balasundaram Iyer Esq B.A.,

Secretary to Govt of H.H.the Maharaja

of Mysore General Department,Bangalore.

Sir,

With reference to your letter No.G.4029/Mily.97-16-12 dated 21st September 1917, I have the honor to state that as the matter was under correspondence, orders were issued to the Store Superintendent only in August 1917, to submit the periodical Returns regularly in future, as stated in para 3 of my letter No.1476 dated 9th August 1917

The accounts for July 1917 sent by the Superintendent in --- accordance with the above, have been forwarded to the Comptroller.

I have the honor to be,
Sir,
Your most obedient servant,

J Desaraj Urs

Colonel.
Chief Commandant,
Mysore State Troops.

7883

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

July 1917 and the only other statement furnished related to August 1917. Such delays are calculated to frustrate the object with which the returns have been prescribed viz, the proper maintenance of accounts in the Mity stores, and should be avoided in future.

2. The Chief Comdt is requested to see that these returns are furnished to the Audit office as they fall due.

3. The Comptroller has brought to notice that the report on the audit of the Mity stores made by his office in August 1917 is still pending with the Chief Comdt. It is hoped that immediate steps will be

V/f 30/4/ accounts of